STATE OF MICHIGAN

COURT OF APPEALS

LOIS J. CHANEY,

Plaintiff-Appellee,

v

HARRY G. CHANEY,

Defendant-Appellant.

UNPUBLISHED
April 27, 2004

No. 244952
Kent Circuit Court
LC No. 99-000429-DO

Before: White, P.J., and Markey and Owens, JJ.

PER CURIAM.

Defendant appeals as of right from a divorce judgment entered after a bench trial. We affirm.

Defendant first argues that the trial court improperly overvalued the worth of MDI, a company formed by the parties, thereby giving defendant too small a share of the equal division of marital assets. We disagree. This Court will not find clear error in the valuation of a closely held corporation where the value assigned by the trial court is within the range presented by the evidence at trial. *Jansen v Jansen*, 205 Mich App 169, 171; 517 NW2d 275 (1994). The estimated values of MDI introduced at trial ranged from $200,000 to $750,000; the trial court estimated the value of MDI to be $300,000. Defendant provides this Court with no reason beyond his own recalculation of the value of the business to claim that its value was overestimated and resulted in defendant's receiving an inequitably small share of the marital assets. Thus, we find no clear error.

Similarly, defendant contends that the trial court improperly assigned values to a variety of other marital assets and improperly failed to credit plaintiff with income received while the divorce was pending, with the result that plaintiff was inappropriately overcompensated by the $100,000 cash award intended to reimburse her for income and assets collected by defendant. However, defendant's recalculation of the value of the assets and the cash award once again represents no more than a difference of opinion between defendant and the trial court. Defendant does not demonstrate that the trial court's findings of fact were clear error, and we are not left with a firm conviction that the trial court erred. Therefore, we have no grounds to reverse the cash award. *Sparks v Sparks*, 440 Mich 141, 152; 485 NW2d 893 (1992).

Finally, defendant argues that the trial court committed error requiring reversal when it ordered that defendant provide health insurance for plaintiff. At the time defendant filed this

appeal, he was still covering plaintiff through MDI's group health insurance plan. Defendant did not properly raise the argument before the trial court that, if there comes a time when he is no longer able to provide health insurance for plaintiff in this manner, the cost of maintaining health insurance for plaintiff out of his own pocket would be inequitable. Because defendant did not raise the argument before the trial court, this portion of his claim was not preserved for appeal. *Fast Air, Inc v Knight*, 235 Mich App 541, 549; 599 NW2d 489 (1999). Defendant cannot demonstrate that manifest injustice would result should we fail to consider defendant's waived appellate claim, and we need not consider defendant's argument. *Campbell v Sullins*, 257 Mich App 179, 193; 667 NW2d 887 (2003).

Defendant preserved the portion of his claim that the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), 29 USC 1162 *et seq.*, bars the trial court's order that defendant provide plaintiff with health insurance. However, defendant fails to provide supporting authority for his claim, and has abandoned this issue for purposes of appeal. *Yee v Shiawassee Co Bd of Comm'rs*, 251 Mich App 379, 406; 651 W2d 756 (2002). In any event, the trial court did not order defendant to provide for health insurance specifically through COBRA or through MDI's group coverage. The court simply ordered defendant to provide insurance through any means such that the coverage was "reasonably similar to that she enjoyed while an employee of his company."

Affirmed.

/s/ Helene N. White
/s/ Jane E. Markey
/s/ Donald S. Owens